
K/S VINDINVEST 26

CVR-nr.: 31078199

Københavnsvej 81
4000 Roskilde

Årsrapport
1. januar 2023 - 31. december 2023

**Årsrapporten er fremlagt og godkendt på
selskabets ordinære generalforsamling den**

28/06/2024

Carsten Hansen
Dirigent

Indhold

Virksomhedsoplysninger

Virksomhedsoplysninger

Påtegninger

Ledespåtegning

Ledelsesberetning

Ledelsesberetning

Årsregnskab

Anvendt regnskabspraksis

Resultatopgørelse

Balance

Noter

Virksomhedsoplysninger

Virksomheden K/S VINDINVEST 26
Københavnsvej 81
4000 Roskilde
e-mailadresse: finance@momentum-gruppen.com
CVR-nr.: 31078199
Regnskabsår: 01/01/2023 - 31/12/2023

Ledelsespåtegning

The supervisory board has today discussed and approved the annual report of K/S Vindinvest 26 for the financial year 1 January - 31 December 2023.

The Annual report is prepared in accordance with the Danish Financial Statements Act.

In our opinion the financial statements give a true and fair view of the company's financial position as of 31 December 2023 and the results of the company's operation for the financial year 1 January - 31 December 2023.

In our opinion, Management's review includes a fair review of the matters dealt with by Management.

Management recommends to the company in the general meeting that the financial statements for 2024 are not to be audited. Management considers the criteria for not auditing the financial statements to be met.

Management recommends that the annual report should be approved by the company in general meeting.

Ledelsen anser betingelserne for at udelade revision for opfyldt.

Roskilde, den 24/06/2024

Bestyrelse

Dr. Werner Süß

Julia Schindler

Michael Wolfgang Nowicki

Ledelsesberetning

Management's review

Business review

The company's main activity consists in production of electricity from the wind power plant EnerconE66 1.8 MW in Windpark Hude in the state of Niedersachsen, Germany

Finansiel review

The company's income statement for the year ended 31 December 2023 shows a loss of EUR 43.920 and a balance sheet at 31 December 2023 shows a equity of EUR 263.643.

Significant events occurring after the end of the financial year

No events have occurred after the balance sheet date, which could significantly affect the company's financial position.

Anvendt regnskabspraksis

Årsrapporten er aflagt i overensstemmelse med årsregnskabslovens bestemmelser for Regnskabsklasse B.

Accounting policies

The annual report has been prepared in accordance with the provisions of the Danish Financial Statements Act applying to reporting class B entities.

The accounting policies applied are consistent with those of last year.

The annual report for 2023 is presented in EUR.

Basis of recognition and measurement

Income is recognised in the income statement as earned, including value adjustments of financial assets and liabilities. All expenses, including amortisation, depreciation and impairment losses, are also recognised in the income statement.

Assets are recognised in the balance sheet when it is probable the future economic benefits will flow to the company and the value of the assets can be measured reliably.

Liabilities are recognised in the balance sheet when it is probable that the future economic benefit will flow from the company and the value of the liability can be measured reliably.

On recognition and measurement, allowance is made for predictable losses and risks which occur before the annual report is presented and which confirm or invalidate matters existing at the balance sheet date.

Income statement

Revenue

Income from the electricity production is recognized in the period in which it is earned.

Amortisation, depreciation and impairment losses

Amortisation, depreciation and impairment losses comprise the year's amortisation, depreciation and impairment of plant and equipment.

Other external costs

Other external costs include expenses related to administration, operating costs etc.

Financial income and expenses

Financial income and expenses are recognised in the income statement at the amounts that relate to the financial year. Net financials include interest income and expenses etc.

Balance sheet

tangible assets

Plant and machinery are measured at cost less accumulated depreciation and impairment losses.

Cost Comprises the purchase price and any costs directly attributable to the acquisition until the date when the asset is available for use.

Straight-line depreciation is provided on the basis of the following estimated useful lives of the assets

Wind Power Plant 20 years

Receivables

Receivables are measured at amortised cost.

Prepayments

Prepayments recognised under "current assets" comprises expenses incurred concerning subsequent financial years.

Equity

Consists of paid in capital as well as transfers of the profit for the years less repaid capital to the owners.

Liabilities

Other liabilities which include trade payables to group entities and other payables, are measured at amortised cost, which is usually equivalent to nominal value.

Resultatopgørelse 1. jan. 2023 - 31. dec. 2023

	Note	2023 EUR	2022 EUR
Nettoomsætning		223.381	282.558
Eksterne omkostninger		-135.261	-130.323
Bruttoresultat		88.120	152.235
Af- og nedskrivninger af materielle og immaterielle anlægsaktiver		-131.843	-131.847
Resultat af ordinær primær drift		-43.723	20.388
Andre finansielle indtægter		3.915	652
Øvrige finansielle omkostninger		-4.111	-5.011
Ordinært resultat før skat		-43.919	16.029
Skat af årets resultat		0	0
Årets resultat		-43.919	16.029
Forslag til resultatdisponering			
Overført resultat		-43.919	16.029
I alt		-43.919	16.029

Balance 31. december 2023

Aktiver

	Note	2023	2022
		EUR	EUR
Produktionsanlæg og maskiner		1	131.844
Materielle anlægsaktiver i alt		1	131.844
Anlægsaktiver i alt		1	131.844
Tilgodehavender fra salg og tjenesteydelser		15.992	12.908
Andre tilgodehavender		15.170	1.714
Periodeafgrænsningsposter		7.675	1.700
Tilgodehavender i alt		38.837	16.322
Likvide beholdninger		266.752	199.155
Omsætningsaktiver i alt		305.589	215.477
AKTIVER I ALT		305.590	347.321

Balance 31. december 2023

Passiver

	Note	2023	2022
		EUR	EUR
Registreret kapital mv.		412.464	412.464
Overført resultat		-148.821	-104.901
Egenkapital i alt		263.643	307.563
Leverandører af varer og tjenesteydelser		8.298	35.563
Gældsforpligtelser til tilknyttede virksomheder		0	1.250
Gældsforpligtelser til associerede virksomheder		33.649	
Anden gæld, herunder skyldige skatter og skyldige bidrag til social sikring		0	2.945
Kortfristede gældsforpligtelser i alt		41.947	39.758
Gældsforpligtelser i alt		41.947	39.758
PASSIVER I ALT		305.590	347.321

Noter

1. Oplysning om eventualforpligtelser

Contingent Liabilities

The company has provided a bank guarantee of tEUR 162 to the landowner.

2. Oplysning om ejerskab

Nærtstående parter

Related parties

The komplementar to the Company is Nextwind Windpark Beteiligung I GMBH & Co KG

3. Information om gennemsnitligt antal ansatte

Gennemsnitligt antal ansatte

2023

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